At present, there is no objection to these village officers being vendors if they apply to the Deputy Commissioner but it is necessary to make it obligatory on them to sell stamps so as to give facilities to the public. This will also give them some more income.

Messrs. Raghavachar and *Anniah Pandit* suggested that the scheme might be tried in certain places as a tentative measure. This measure might also facilitate identification of buyers and so prevent fraud by facilitating prosecutions.

Per contra—

Mr. Sura Sastry stated that there were already a number of vendors in each taluk and in some big villages, that the practice of writing documents on plain paper was due to the unwillingness of the people to purchase stamp papers and not the difficulty of purchasing them, that the use of plain paper was in evidence even in places where there are vendors, that it was objectionable to allow patels to vend stamps, as they will not be always available in the villages for this purpose, and that the proposal will create more facilities for forgery.

Mr. Narasimhachar of T.-Narsipur stated that fraudulent transactions were invariably on plain paper to secure secrecy, that this practice was resorted to mostly in large cities and that the increase in facilities for the sale of stamps would not remedy the defect pointed out.

Reply of Government.—Noted for consideration. If possible, increased facilities will be created.

SUBJECT No. 31.

Stamp duty on Powers of Attorney.

Messrs. Krishnamurthyachar, Mulbagal taluk, Amble Anniah Pandit, Mysore city municipal council, M. S. Ramachar, Kolar municipality, and G. Narasimhachar, T.-Narsipur taluk.

Summary of discussion.—Powers of Attorney executed in British territory in favour of persons who have to present documents for registration in Mysore have first to be produced before the Deputy Commissioner for payment of the Mysore duty thereon before they are presented for registration. This entails great hardship on parties living far away from district headquarters. The Sub-Registrar may be ordered to levy the duty on such Powers of Attorney and to send the same to the Deputy Commissioners for record of the necessary certificates.

Reply of Government.—There seems to be no *prima facie* objection. Noted for consideration.

SUBJECT No. 32.

Stamp duty on property sold to mortgagee.

Mr. Singri Nanjappa, Tiptur taluk.

Summary of discussion.—As in British territories, the Sub-Registrars may be authorized to grant permission to sell the mortgaged property to the mortgagee on the previous stamp fee paid instead of the District Registrar and the inconvenience now caused be removed.

It was stated that this practice was already in vogue in some places, such as Chikmagalur, T.-Narasipur and Koppa.